

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending
June 30, 2006



BUDGET 53A-19-101

5/17/2006

Date of Hearing

6/7/2006

Date of Adoption



ACTUAL 53A-3-404

5/17/2006

Last Date Budget Amended by Board

34 Wayne

Entity

Brenda Wood

10/27/2006

Prepared by

Date

brenda.wood@wayne.k12.ut.us

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Brenda Wood
Signature of Business Administrator

10/27/2006

Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

10/27/2006

34 Wayne				
10 GENERAL FUND				
BALANCE SHEET		Balances at June 30, 2005		Balances at June 30, 2006
8100 ASSETS				
8110	Cash in Banks and On Hand	362,468		261,333
8120	Investments	-		-
8131	Receivables - Other Local	-		38,516
8132	Receivables - Property Taxes	383,514		327,037
8133	Receivables - State	-		-
8134	Receivables - Federal	322,406		463,178
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
TOTAL ASSETS		1,068,388		1,090,064
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	293,568		352,128
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	297,746		291,918
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	346,328		315,636
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		937,642		959,682
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments	-		-
9842	Reserved for Inventories	-		-
9845	Reserved for Prepaid Expenditures	-		-
9846	Reserved for Special Transportation	-		-
9847	Reserved for Tort Liability	-		-
9848	Reserved for Other	-		-
9851	Unreserved, Designated for Undistributed Reserve *	100,000		100,000
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	30,746		30,382
TOTAL FUND BALANCES		130,746		130,382
TOTAL LIABILITIES AND FUND BALANCES		1,068,388		1,090,064

* Appropriation of the undesignated reserve may be made to any expenditure classification by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the State Auditor.

Amount Appropriated

Date Filed

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34 Wayne				
10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	424,206	448,400	448,326	432,982
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	27,143	55,000	53,951	35,000
1700 Student Activities				
1900 Other Revenues From Local Sources	163,142	171,000	171,379	62,000
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				62,388
TOTAL REVENUES FROM LOCAL SOURCES	614,491	674,400	673,656	592,370

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34 Wayne 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	749,009	770,900	770,988	896,030
3015	Necessary Existent Small Schools	668,475	695,800	695,799	744,900
3020	Professional Staff	147,697	162,000	161,811	170,400
3025	Administrative Costs	115,646	121,000	120,840	128,100
Restricted Basic Programs					
3105	Special Education -- Add-On	133,538	139,400	139,440	141,000
3110	Special Education -- Self-Contained	10,873	15,100	15,112	14,500
3120	Extended Year Program -- Severely Disabled	506	1,400	1,378	1,400
3125	Special Education -- State Programs	36,224	37,000	36,701	37,000
3155	Applied Technology -- Add-On	181,422	192,000	192,071	208,000
3160	Applied Technology -- Set-Aside	41,457	12,000	11,659	11,900
3230	Class Size Reduction (State Funds)	69,805	71,000	71,613	73,400
TOTAL BASIC SCHOOL PROGRAM GENERATED		2,154,652	2,217,600	2,217,412	2,426,630
Other Minimum School Programs					
3211	Gifted and Talented	3,189	3,200	3,232	3,300
3212	Advanced Placement	294	300	301	200
3213	Concurrent Enrollment	16,348	11,200	11,111	15,600
3215	At-Risk -- Regular Program	18,600	18,500	18,500	18,200
3218	At-Risk -- Homeless and Minority	369	400	381	
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody				
3255	Quality Teaching Block Grant	100,675	102,900	102,914	105,100
3260	Local Discretionary Block Grant	76,775	76,100	76,055	74,800
3270	Interventions for Student Success Block Grant	53,054	49,100	49,138	51,300
3405	Social Security and Retirement	463,882	469,200	469,388	508,300
3415	Pupil Transportation	214,390	214,200	214,247	202,700
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy	13,370	13,370	13,370	13,370
3520	School Land Trust Program	32,931	47,200	47,234	50,180
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway	5,915	3,900	3,848	11,300
3805	K-3 Reading Achievement	59,289	48,000	48,038	47,400
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		3,213,733	3,275,170	3,275,169	3,528,380
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		3,213,733	3,275,170	3,275,169	3,528,380
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	86,338	37,900	37,933	
3710	Driver Education (Behind-the-Wheel)	28,260	29,200	29,110	12,300
3866	Charter School Startup (New In FY06)				
3800	Supplementals / Other Bills	36,897			39,800
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		3,365,228	3,342,270	3,342,212	3,580,480

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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34 Wayne 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4000 REVENUES FROM FEDERAL SOURCES					
4101	Impact Aid (Title VII)				
4190	Other Unrestricted Revenue Direct From Federal				5,000
4200	Unrestricted Federal Revenue Through State				14,000
4300	Restricted Revenue Direct From Federal	7,542			4,700
4500	Restricted Federal Through State				
4520	Programs for the Disabled (IDEA)	100,461	104,400	104,371	106,700
4530	Applied Technology Education	13,776	12,200	12,232	13,800
4600	Other Restricted Federal Through State		6,500	6,570	
4700	Federal Received Through Other Agencies	17,217			
4800	No Child Left Behind (NCLB)	157,491	183,500	183,583	120,250
4810	Federal Forest Service (in Lieu of Tax)	18,057	18,300	18,472	17,000
TOTAL REVENUES FROM FEDERAL SOURCES		314,544	324,900	325,228	281,450
TOTAL REVENUES, 10 GENERAL FUND		4,294,263	4,341,570	4,341,096	4,454,300

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34 Wayne 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	1,539,585	1,513,600	1,513,628	1,585,900
132 Salaries - Substitute Teachers	29,418	27,500	27,508	20,000
161 Salaries - Teacher Aides and Paraprofessionals	138,697	133,900	133,880	110,200
100 Salaries - All Other	26,589	18,200	18,224	18,000
Total Salaries (100)	1,734,289	1,693,200	1,693,240	1,734,100
210 Retirement	274,277	261,400	261,366	272,600
220 Social Security	131,952	127,900	127,915	132,700
240 Insurance (Health/Dental/Life)	435,289	453,400	453,381	508,000
200 Other Benefits	3,602	3,900	3,819	24,000
Total Benefits (200)	845,120	846,600	846,481	937,300
300 Purchased Professional and Technical Services	64,787	35,000	34,911	56,000
400 Purchased Property Services				
500 Other Purchased Services	33,287	36,500	36,526	7,500
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	33,287	36,500	36,526	7,500
600 Supplies	127,616	89,100	53,997	80,500
641 Textbooks	8,497	22,800	22,802	10,000
Total Supplies (600)	136,113	111,900	76,799	90,500
700 Property (Instructional Equipment)	58,761	75,000	109,965	50,300
800 Other Objects	416	1,500	1,412	2,000
810 Dues and Fees				
Total Other Objects (800)	416	1,500	1,412	2,000
TOTAL INSTRUCTION (1000)	2,872,773	2,799,700	2,799,334	2,877,700
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	39,824	46,700	46,705	35,200
143 Salaries - Health Services Personnel		9,800	9,843	10,000
144 Salaries - Psychological Personnel				
152 Salaries - Secretarial and Clerical				10,000
100 Salaries - All Other				
Total Salaries (100)	39,824	56,500	56,548	55,200
210 Retirement	4,293	5,900	5,877	7,300
220 Social Security	2,901	3,600	3,535	3,600
240 Insurance (Health/Dental/Life)	12,323	12,100	12,154	14,800
200 Other Benefits			48	
Total Benefits (200)	19,517	21,600	21,614	25,700
300 Purchased Professional and Technical Services	9,464	300	214	
400 Purchased Property Services				
500 Other Purchased Services	227	100	95	
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	227	100	95	-
600 Supplies	1,266	2,000	1,613	1,000
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)	70,298	80,500	80,084	81,900

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34 Wayne 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	31,780	41,900	41,875	17,500
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.	29,350	32,900	32,808	30,300
100	Salaries - All Other				
	Total Salaries (100)	61,130	74,800	74,683	47,800
210	Retirement	7,864	11,100	11,049	7,600
220	Social Security	4,550	5,700	5,714	3,700
240	Insurance (Health/Dental/Life)	14,154	17,200	17,166	8,100
200	Other Benefits				
	Total Benefits (200)	26,568	34,000	33,929	19,400
300	Purchased Professional and Technical Services	1,879	2,000	1,950	
400	Purchased Property Services				
500	Other Purchased Services	90			
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	90	-	-	-
600	Supplies	1,642	3,400	3,388	1,500
644	Library Books	7,176	8,200	8,110	8,000
650	Periodicals	3,353	3,300	3,317	3,500
660	Audio Visual Materials		250	248	1,500
	Total Supplies (600)	12,171	15,150	15,063	14,500
700	Property	2,478	2,000	1,086	3,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		104,316	127,950	126,711	84,700
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	52,810	52,900	52,900	55,400
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	52,810	52,900	52,900	55,400
210	Retirement	4,433	4,900	4,836	5,500
220	Social Security	3,833	4,000	4,047	3,700
240	Insurance (Health/Dental/Life)	21,500	37,000	33,696	48,100
200	Other Benefits	249	500	564	
	Total Benefits (200)	30,015	46,400	43,143	57,300
300	Purchased Professional and Technical Services	11,753	55,100	55,008	27,000
400	Purchased Property Services				
500	Other Purchased Services	25,093	15,200	15,237	22,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	25,093	15,200	15,237	22,500
600	Supplies	6,334	5,200	5,128	3,000
700	Property	1,704	6,200	6,259	1,000
800	Other Objects	17,065	13,600	13,569	1,500
810	Dues and Fees	4,175			2,900
	Total Other Objects (800)	21,240	13,600	13,569	4,400
TOTAL DISTRICT ADMINISTRATION (2300)		148,949	194,600	191,244	170,600

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34 Wayne 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	113,057	110,000	109,115	118,500
152	Salaries - Secretarial and Clerical	67,063	67,200	67,215	70,100
100	Salaries - All Other				
	Total Salaries (100)	180,120	177,200	176,330	188,600
210	Retirement	24,350	26,200	26,190	27,500
220	Social Security	13,349	13,500	13,489	13,300
240	Insurance (Health/Dental/Life)	59,867	65,000	64,968	71,900
200	Other Benefits	408	500	411	
	Total Benefits (200)	97,974	105,200	105,058	112,700
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	1,961	1,500	1,480	
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	1,961	1,500	1,480	-
600	Supplies		6,600	6,519	7,000
700	Property				
800	Other Objects	42			
810	Dues and Fees				
	Total Other Objects (800)	42	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)		280,097	290,500	289,387	308,300
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	36,960	38,808	38,808	76,200
210	Retirement	5,041	5,775	5,775	12,000
220	Social Security	2,827	2,969	2,969	5,800
240	Insurance (Health/Dental/Life)	12,270	31,900	31,870	32,700
200	Other Benefits		200	152	
	Total Benefits (200)	20,138	40,844	40,766	50,500
300	Purchased Professional and Technical Services	2,982	3,700	3,702	6,000
400	Purchased Property Services				
500	Other Purchased Services	1,690	1,500	1,448	1,600
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	1,690	1,500	1,448	1,600
600	Supplies				2,000
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		61,770	84,852	84,724	136,300
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	161,272	156,000	155,629	174,100
100	Salaries - All Other				
	Total Salaries (100)	161,272	156,000	155,629	174,100
210	Retirement	46,954	45,000	43,869	26,900
220	Social Security	12,259	12,400	11,899	13,300
240	Insurance (Health/Dental/Life)	32,937	29,000	25,986	45,300
200	Other Benefits	7,078	7,500	7,503	
	Total Benefits (200)	99,228	93,900	89,257	85,500
300	Purchased Professional and Technical Services		-		16,000
400	Purchased Property Services	74,572	81,500	81,566	58,000
500	Other Purchased Services	15,515	13,500	13,570	18,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	15,515	13,500	13,570	18,000
600	Supplies	65,205	82,200	82,125	108,000
700	Property	10,525	1,800	1,717	4,000
800	Other Objects	232	500	297	1,000
810	Dues and Fees				
	Total Other Objects (800)	232	500	297	1,000
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		426,549	429,400	424,161	464,600

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34 Wayne 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical				
171	Salaries - Supervisors	9,945	10,100	10,069	10,500
172	Salaries - Bus Drivers	99,123	91,100	91,024	86,200
173	Salaries - Mechanics and Other Garage Employees		6,100	6,128	10,000
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	109,068	107,300	107,221	106,700
210	Retirement	11,517	15,200	13,505	17,300
220	Social Security	8,344	7,800	8,203	8,400
240	Insurance (Health / Accident / Life)	28,127	27,700	25,409	23,200
200	Other Benefits	5,143		5,452	
	Total Benefits (200)	53,131	50,700	52,569	48,900
400	Purchased Property Services				
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				1,000
515	Payments in Lieu of Transportation - Subsistence	14,963	10,500	18,231	9,000
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	1,000	1,600	1,000	1,600
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem		6,000		6,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	15,963	18,100	19,231	17,600
624	Motor Fuel	30,505	45,000	32,543	45,000
625	Natural Gas				
626	Electricity				
600	Other Supplies	14,259	19,000	11,121	19,000
	Total Supplies (600)	44,764	64,000	43,664	64,000
730	Equipment				
732	School Buses	127,997	45,300	54,976	62,000
	Total Property (700)	127,997	45,300	54,976	62,000
890	Miscellaneous Expenditures	4,561		4,310	6,000
891	Training				
	Total Other Objects (800)	4,561	-	4,310	6,000
	TOTAL STUDENT TRANSPORTATION (2700)	355,484	285,400	281,971	305,200

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34 Wayne 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2900 OTHER SUPPORT SERVICES					
100	Salaries	32,479	34,000	33,771	
210	Retirement	4,235	16,800	4,898	
220	Social Security	2,484	5,100	2,449	
240	Insurance (Health / Accident / Life)	12,416	2,700	2,476	
200	Other Benefits			51	
	Total Benefits (200)	19,135	24,600	9,874	-
300	Purchased Professional and Technical Services		-		
400	Purchased Property Services				
500	Other Purchased Services			1,764.00	
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	1,764.00	-
600	Supplies				
700	Property				
800	Other Objects			854.00	
810	Dues and Fees				
	Total Other Objects (800)	-	-	854.00	-
TOTAL OTHER SUPPORT (2900)		51,614	58,600	46,263	-
TOTAL SUPPORT SERVICES (2000)		1,499,077	1,551,802	1,524,545	1,551,600
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		4,371,850	4,351,502	4,323,879	4,429,300

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds	(21,000)	(25,000)	(19,000)	(25,000)
5300	Proceeds From Sale of Capital Assets	2,500		1,419	
5400	Loan Proceeds				
5500	Capital Lease Proceeds	94,654			
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		76,154	(25,000)	(17,581)	(25,000)

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34 Wayne 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	614,491	674,400	673,656	592,370
3000 Total State	3,365,228	3,342,270	3,342,212	3,580,480
4000 Total Federal	314,544	324,900	325,228	281,450
TOTAL REVENUES	4,294,263	4,341,570	4,341,096	4,454,300
EXPENDITURES BY OBJECT				
100 Salaries	2,407,952	2,390,708	2,389,130	2,438,100
200 Employee Benefits	1,210,826	1,263,844	1,242,691	1,337,300
300 Purchased Professional and Technical Services	90,865	96,100	95,785	105,000
400 Purchased Property Services	74,572	81,500	81,566	58,000
500 Other Purchased Services	93,826	86,400	89,351	67,200
600 Supplies	265,853	287,050	230,911	290,000
700 Property	201,465	130,300	174,003	120,300
800 Other Objects	26,491	15,600	20,442	13,400
TOTAL EXPENDITURES	4,371,850	4,351,502	4,323,879	4,429,300
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(77,587)	(9,932)	17,217	25,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	76,154	(25,000)	(17,581)	(25,000)
NET CHANGE IN FUND BALANCE	(1,433)	(34,932)	(364)	-
FUND BALANCE - BEGINNING (From Prior Year)	132,179	130,746	130,746	
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	130,746	95,814	130,382	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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34 Wayne 23 NON K-12 PROGRAMS FUND				
BALANCE SHEET		Balances at June 30, 2005		Balances at June 30, 2006
8100 ASSETS				
8110	Cash In Banks and On Hand	120,147		131,339
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	12,020		-
8134	Receivables - Federal	-		-
8135	Due from Other Funds	-		982
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
TOTAL ASSETS		132,167		132,321
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		-		-
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments	-		-
9845	Reserved for Prepaid Expenditures	-		-
9848	Reserved for Other	-		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	132,167		132,321
TOTAL FUND BALANCES		132,167		132,321
TOTAL LIABILITIES AND FUND BALANCES		132,167		132,321

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34 Wayne				
23 NON K-12 PROGRAMS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2005	BUDGET	FY 2006	BUDGET
		FY 2006		FY 2007

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100	Property Taxes			
1200	Local Governmental Units Other Than LEAs			
1310	Tuition from Pupils or Parents			
1320	Tuition from Other LEAs Within the State			
1330	Tuition from Other LEAs Outside the State			
1400	Transportation Fees			
1500	Earnings on Investments			
1800	Community Services Activities			
1900	Other Revenues From Local Sources	4,299	1,300	1,298
1940	Textbooks (Sales and Rentals)			
TOTAL REVENUES FROM, LOCAL SOURCES		4,299	1,300	1,298
3000 REVENUES FROM STATE SOURCES				
3115	Preschool-Handicapped	13,092	12,000	10,055
3209	Adult High School	17,190	16,000	16,453
3210	Adult Basic Skills			
3405	Social Security and Retirement			
3900	Revenues from Other State Agencies			
TOTAL REVENUES FROM STATE SOURCES		30,282	28,000	26,508
4000 REVENUES FROM FEDERAL SOURCES				
4522	Preschool	12,989	5,500	5,480
4580	Adult Education			
4900	Other Revenues From Federal Sources			
TOTAL REVENUES FROM FEDERAL SOURCES		12,989	5,500	5,480
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND		47,570	34,800	33,286

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34 Wayne 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	17,185	18,000	16,811	18,000
210 Retirement	2,038	2,400	2,399	2,500
220 Social Security	1,315	1,300	1,286	1,400
240 Insurance (Health/Dental/Life)	2,165	4,500	4,007	5,000
200 Other Benefits				
Total Benefits (200)	5,518	8,200	7,692	8,900
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	323		356	500
600 Supplies	2,045	2,000	1,824	3,000
700 Property			6,449	
800 Other Objects		6,500		2,000
810 Dues and Fees				
Total Other Objects (800)	-	6,500	-	2,000
TOTAL OTHER SERVICES (3200)	25,071	34,700	33,132	32,400
3300 COMMUNITY SERVICES				
100 Salaries				2,000
210 Retirement				300
220 Social Security				200
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	500
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	2,500
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	25,071	34,700	33,132	34,900

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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34 Wayne 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	4,299	1,300	1,298	1,200
3000 Total State	30,282	28,000	26,508	27,500
4000 Total Federal	12,989	5,500	5,480	5,500
TOTAL REVENUES	47,570	34,800	33,286	34,200
EXPENDITURES BY OBJECT				
100 Salaries	17,185	18,000	16,811	20,000
200 Employee Benefits	5,518	8,200	7,692	9,400
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	323	-	356	500
600 Supplies	2,045	2,000	1,824	3,000
700 Property	-	-	6,449	-
800 Other Objects	-	6,500	-	2,000
TOTAL EXPENDITURES	25,071	34,700	33,132	34,900
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	22,499	100	154	(700)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	22,499	100	154	(700)
FUND BALANCE - BEGINNING (From Prior Year)	109,668	132,167	132,167	132,321
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	132,167	132,267	132,321	131,621

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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34 Wayne				
31 DEBT SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2005		Balances at June 30, 2006
8100 ASSETS				
8110	Cash in Banks and On Hand			-
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes			-
8133	Receivables - State			-
8134	Receivables - Federal			-
8135	Due From Other Funds			-
8150	Prepaid Expenditures			-
8190	Other Assets			-
TOTAL ASSETS		-		-
9500 LIABILITIES				
9505	Negative Cash Balance			-
9510	Accounts Payable			-
9530	Accrued Liabilities			-
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes			-
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Liabilities			-
TOTAL LIABILITIES		-		-
9800 FUND BALANCES				
9843	Reserved for Debt Service			-
9854	Designated for Other			-
9845	Reserved for Prepaid Expenditures			-
9849	Reserved for Construction Retention			-
9859	Unreserved, Undesignated Fund Balance			-
TOTAL FUND BALANCES		-		-
TOTAL LIABILITIES AND FUND BALANCES		-		-

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34 Wayne				
31 DEBT SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	-	-	-
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	-	-	-	-
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-			
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	-	-	-	-

EXPENDITURES

5000 DEBT SERVICE				
830 Interest				
840 Redemption of Principal				
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures				
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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34 Wayne				
32 CAPITAL PROJECTS FUND				
BALANCE SHEET		Balances at June 30, 2005		Balances at June 30, 2006
8100 ASSETS				
8110	Cash in Banks and On Hand	971,650		1,085,679
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	394,511		381,111
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8190	Other Assets	-		-
TOTAL ASSETS		1,366,161		1,466,790
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	352,661		369,502
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		352,661		369,502
9800 FUND BALANCES				
9844	Reserved for Commitments	-		-
9854	Unreserved, Designated for Other	-		-
9855	Unreserved, Designated for Building Reserve	-		-
9859	Unreserved, Undesignated Fund Balance	1,013,500		1,097,288
TOTAL FUND BALANCES		1,013,500		1,097,288
TOTAL LIABILITIES AND FUND BALANCES		1,366,161		1,466,790

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34 Wayne				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	477,417	456,500	456,525	369,502
1500 Earnings on Investments				
1900 Other Revenues From Local Sources	1,200			3,600
TOTAL REVENUES, LOCAL SOURCES	478,617	456,500	456,525	373,102
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	478,617	456,500	456,525	373,102

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34 Wayne 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services	4,006	4,000	2,616	800,000
400 Purchased Property Services	35,962	75,000	73,482	
500 Other Purchased Services				
600 Supplies				
700 Property	8,547	69,000	69,547	100,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	48,515	148,000	145,645	900,000
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	35,000	45,000	42,000	
641 Textbooks				
Total Supplies (600)	35,000	45,000	42,000	0
730 Equipment	40,000	25,000	24,000	
TOTAL INSTRUCTION (1000)	75,000	70,000	66,000	0
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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34 Wayne 32 CAPITAL PROJECTS FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		0	0	0	0
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		75,000	70,000	66,000	0
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
460	Construction and Remodeling				
	Total Property (400)	0	0	0	0
500	Other Purchased Services				
600	Supplies - New Buildings				
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	0	0	0
710	Land and Improvements				
720	Buildings				
731	Machinery				
732	School Buses				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
800	Other Objects				
830	Interest	13,434	13,000	12,745	13,000
840	Redemption of Principal	137,034	150,000	148,347	158,000
	Total Other Objects (800)	150,468	163,000	161,092	171,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		150,468	163,000	161,092	171,000
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		273,983	381,000	372,737	1,071,000

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34 Wayne				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	478,617	456,500	456,525	373,102
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	478,617	456,500	456,525	373,102
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	4,006	4,000	2,616	800,000
400 Purchased Property Services	35,962	75,000	73,482	-
500 Other Purchased Services	-	-	-	-
600 Supplies	35,000	45,000	42,000	-
700 Property	48,547	94,000	93,547	100,000
800 Other Objects	150,468	163,000	161,092	171,000
TOTAL EXPENDITURES	273,983	381,000	372,737	1,071,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	204,634	75,500	83,788	(697,898)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	204,634	75,500	83,788	(697,898)
FUND BALANCE - BEGINNING (From Prior Year)	808,866	1,013,500	1,013,500	1,097,288
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	1,013,500	1,089,000	1,097,288	399,390

Explanation (5900 and Adjustment to Beginning Fund Balance)

34 Wayne 40 BUILDING RESERVE FUND				
BALANCE SHEET		Balances at June 30, 2005		Balances at June 30, 2006
8100 ASSETS				
8110	Cash in Banks and On Hand			-
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes			-
8133	Receivables - State			-
8134	Receivables - Federal			-
8190	Other Assets			-
TOTAL ASSETS		-		-
9500 LIABILITIES				
9505	Negative Cash Balance			-
9510	Accounts Payable			-
9530	Accrued Liabilities			-
9540	Accrued Salaries and Withholdings			-
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes			-
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Liabilities			-
TOTAL LIABILITIES		-		-
9800 FUND BALANCES				
9844	Reserved for Commitments			-
9854	Unreserved, Designated for Other			-
9855	Unreserved, Designated for Building Reserve			-
9859	Unreserved, Undesignated Fund Balance			-
TOTAL FUND BALANCES		-		-
TOTAL LIABILITIES AND FUND BALANCES		-		-

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34 Wayne 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

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34 Wayne 49 or 51 FOOD SERVICE FUND		Balances at June 30, 2005		Balances at June 30, 2006	
BALANCE SHEET					
8100 ASSETS					
8110	Cash In Banks and On Hand	30		-	
8120	Investments	-		-	
8131	Receivables - Other Local	-		-	
8132	Receivables - Property Taxes	-		-	
8133	Receivables - State	4,979		5,964	
8134	Receivables - Federal	-		-	
8135	Due From Other Funds	-		-	
8140	Inventories	2,756		2,921	
8190	Other Current Assets	-		-	
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds	-		-	
8300	Other Assets - Enterprise Funds	-		-	
TOTAL ASSETS		7,765		8,885	
9500 LIABILITIES					
9505	Negative Cash Balance	-		-	
9510	Accounts Payable	-		-	
9530	Accrued Liabilities	-		-	
9540	Accrued Salaries and Withholdings	-		-	
9550	Due to Other Funds	-		982	
9561	Deferred Revenues - Other Local	-		-	
9562	Deferred Revenues - Property Taxes	-		-	
9563	Deferred Revenues - State	-		-	
9564	Deferred Revenues - Federal	2,756		2,921	
9590	Other Current Liabilities	-		-	
9600	Long-term Liabilities - Enterprise Funds	-		-	
TOTAL LIABILITIES		2,756		3,903	
9800 NET ASSETS / FUND BALANCES					
Net Assets of Enterprise Funds:					
9810	Net Assets Invested in Capital Assets, Net of Related Debt	-		-	
9820	Restricted Net Assets	-		-	
9830	Unrestricted Net Assets	-		-	
Fund Balances of Governmental Funds:					
9841	Reserved for Encumbrances and Commitments	-		-	
9842	Reserved for Inventories	-		-	
9848	Reserved for Other	-		-	
9852	Unreserved, Designated for Unrestricted Programs	-		-	
9853	Unreserved, Designated for Employee Benefit Obligations	-		-	
9854	Unreserved, Designated for Other	-		-	
9859	Unreserved, Undesignated Fund Balance	5,009		4,982	
TOTAL NET ASSETS / FUND BALANCES		5,009		4,982	
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		7,765		8,885	

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34 Wayne 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1610 Sales to Students	59,371	62,000	59,912	63,500
1620 Sales to Adults	157	500	150	800
1690 Other Revenues From Local Sources	887	900	200	900
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	60,415	63,400	60,262	65,200
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	23,065	24,000	22,755	25,000
TOTAL REVENUES, STATE SOURCES	23,065	24,000	22,755	25,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	13,456	14,000	13,848	14,000
4572 Lunch Reimbursement (Free and Reduced Meals)	65,676	68,000	66,784	70,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	3,831	4,000	5,273	4,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	11,831		11,683	
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	94,794	86,000	97,588	88,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	178,274	173,400	180,605	178,200

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	90,897	95,000	92,175	97,700
210 Retirement	10,539	11,000	12,453	15,000
220 Social Security	6,829	7,000	7,018	7,500
240 Insurance (Health/Dental/Life)	17,917	20,000	19,244	22,000
200 Other Benefits	4,379	4,500	4,640	
Total Benefits (200)	39,664	42,500	43,355	44,500
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Non-Food Supplies				
630 Food	50,473	55,000	48,722	56,000
Total Supplies (600)	50,473	55,000	48,722	56,000
700 Property	886	10,900	580	5,000
780 Depreciation - Enterprise Funds				
Total Property (700)	886	10,900	580	5,000
800 Other Objects	17,361		14,800	
810 Dues and Fees				
Total Other Objects (800)	17,361	0	14,800	0
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	199,281	203,400	199,632	203,200

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	21,000	25,000	19,000	25,000
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	21,000	25,000	19,000	25,000

ANNUAL FINANCIAL REPORT

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34 Wayne 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE					
1000	Total Local	60,415	63,400	60,262	65,200
3000	Total State	23,065	24,000	22,755	25,000
4000	Total Federal	94,794	86,000	97,588	88,000
TOTAL REVENUES		178,274	173,400	180,605	178,200
EXPENSES / EXPENDITURES BY OBJECT					
100	Salaries	90,897	95,000	92,175	97,700
200	Employee Benefits	39,664	42,500	43,355	44,500
300	Purchased Professional and Technical Services	-	-	-	-
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	-	-	-	-
600	Supplies	50,473	55,000	48,722	56,000
700	Property	886	10,900	580	5,000
800	Other Objects	17,361	-	14,800	-
TOTAL EXPENSES/EXPENDITURES		199,281	203,400	199,632	203,200
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES		(21,007)	(30,000)	(19,027)	(25,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		21,000	25,000	19,000	25,000
NET CHANGE IN NET ASSETS / FUND BALANCE		(7)	(5,000)	(27)	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)		5,016	5,009	5,009	
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)					
NET ASSETS / FUND BALANCE - ENDING		5,009	9	4,982	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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34 Wayne OTHER GOVERNMENTAL AND ENTERPRISE FUNDS				
BALANCE SHEET		Balances at June 30, 2005		Balances at June 30, 2006
8100 ASSETS				
8110	Cash in Banks and On Hand			-
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes			-
8133	Receivables - State			-
8134	Receivables - Federal			-
8135	Due from Other Funds			-
8140	Inventories			-
8150	Prepaid Expenditures / Expenses			-
8190	Other Current Assets			-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			-
8300	Other Assets - Enterprise Funds			-
TOTAL ASSETS		-		-
9500 LIABILITIES				
9505	Negative Cash Balance			-
9510	Accounts Payable			-
9530	Accrued Liabilities			-
9540	Accrued Salaries and Withholdings			-
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes			-
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Current Liabilities			-
9600	Long-term Liabilities - Enterprise Funds			-
TOTAL LIABILITIES		-		-
9800 NET ASSETS / FUND BALANCES				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9841	Reserved for Encumbrances and Commitments			
9842	Reserved for Inventories			
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations			
9854	Unreserved, Designated for Other			-
9859	Unreserved, Undesignated Fund Balance			-
TOTAL NET ASSETS / FUND BALANCES		-		-
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		-		-

ANNUAL FINANCIAL REPORT

10/27/2006

34 Wayne OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	0	0	0	0

ANNUAL FINANCIAL REPORT

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34 Wayne OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	TOTAL INSTRUCTION (1000)	0	0	0
2000 SUPPORT SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	TOTAL SUPPORT SERVICES (2000)	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0
	TOTAL EXPENDITURES, OTHER FUNDS	0	0	0

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34 Wayne				
OTHER GOVERNMENTAL AND ENTERPRISE FUNDS		ACTUAL	FINAL	ORIGINAL
		FY 2005	BUDGET	BUDGET
			FY 2006	FY 2007
OTHER FINANCING-Governmental Funds				
5000 OTHER FINANCING SOURCES (USES)				
5200	Transfers In from Other Funds			
5201	Transfers Out to Other Funds			
5400	Loan Proceeds			
5500	Capital Leases Proceeds			
5900	Other Financing Sources (Uses) (Add Explanation)			
6000 OTHER ITEMS				
6100	Capital Contributions			
6300	Special Items			
6400	Extraordinary Items			
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE					
1000	Total Local	-	-	-	-
3000	Total State	-	-	-	-
4000	Total Federal	-	-	-	-
TOTAL REVENUES		-	-	-	-
EXPENSES / EXPENDITURES BY OBJECT					
100	Salaries	-	-	-	-
200	Employee Benefits	-	-	-	-
300	Purchased Professional and Technical Services	-	-	-	-
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	-	-	-	-
600	Supplies	-	-	-	-
700	Property	-	-	-	-
800	Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES		-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES		-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE		-	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)					
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)					
NET ASSETS / FUND BALANCE - ENDING		-	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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34 Wayne SUMMARY - ALL FUNDS		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
REVENUES BY SOURCE					
1000	Total Local	1,157,822	1,195,600	1,191,741	1,031,872
3000	Total State	3,418,575	3,394,270	3,391,475	3,632,980
4000	Total Federal	422,327	416,400	428,296	374,950
TOTAL REVENUES		4,998,724	5,006,270	5,011,512	5,039,802
EXPENDITURES BY OBJECT					
100	Salaries	2,516,034	2,503,708	2,498,116	2,555,800
200	Employee Benefits	1,256,008	1,314,544	1,293,738	1,391,200
300	Purchased Professional and Technical Services	94,871	100,100	98,401	905,000
400	Purchased Property Services	110,534	156,500	155,048	58,000
500	Other Purchased Services	94,149	86,400	89,707	67,700
600	Supplies	353,371	389,050	323,457	349,000
700	Property	250,898	235,200	274,579	225,300
800	Other Objects	194,320	185,100	196,334	186,400
TOTAL EXPENDITURES		4,870,185	4,970,602	4,929,380	5,738,400
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		128,539	35,668	82,132	(698,598)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		97,154	-	1,419	-
NET CHANGE IN FUND BALANCE		225,693	35,668	83,551	(698,598)
FUND BALANCE - BEGINNING (From Prior Year)		1,055,729	1,281,422	1,281,422	1,229,609
Adjustments to Beginning Fund Balance		-	-	-	-
FUND BALANCE - ENDING		1,281,422	1,317,090	1,364,973	531,011

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34 Wayne

Detail Schedule of Property Tax

	2004-2005		2005-2006			2006-2007	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001800	334,899	.001804	336,100	336,151	.001702	342,164
Voted Leeway (53A-17a-133)							
Board Leeway (53A-17a-134) (Class Size Reduction)	.000213	22,542	.000213	40,000	39,690		32,202
Board Leeway (53A-17a-151) (Reading Program)	.000121	17,088	.000121	22,300	22,547		18,253
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000267	49,677	.000268	50,000	49,938		40,363
Tort Liability (63-30-27)							
Redemptions - Basic Levy							
Redemptions - Voted Leeway							
Redemptions - Special Transportation							
Redemptions - Tort Liability							
Redemptions - Reading Levy							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic							
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.							
Vehicle Fees in Lieu of Tax - Voted Leeway							
Vehicle Fees in Lieu of Tax - Reading							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.002401	424,206	.002406	448,400	448,326	.001702	432,982
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)							
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000000	0	.000000	0	0	.000000	0
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)							
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.000000	0	.000000	0	0	.000000	0
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)	.002087	410,809	.002091	390,000	389,630		315,338
10% of Basic (53A-17a-145)	.000358	66,608	.000359	66,500	66,895		54,164
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found							
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic							
Tax Sales and Redemptions Cap Foundation	xxx		xxx			xxx	
Tax Sales and Redemptions 10% of Basic							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.002445	477,417	.002450	456,500	456,525	.000000	369,502
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.004846	901,623	.004856	904,900	904,851	.001702	802,484

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SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY
For the Year Ended June 30, 2006

34 Wayne

A. SCHOOL BOND ELECTION

Was a bond election held for this fiscal year?	Yes	_____	No	_____
If yes, please furnish the following information:				
a. Date		_____		
b. Amount of Bonds		_____		
c. Number of Votes FOR		_____		
d. Number of Votes AGAINST		_____		

B. STATUS OF DISTRICT INDEBTEDNESS

	Beginning Balance	Additions	Reductions	Ending Balance
General obligation bonds:				
Face amount of bonds				-
Bond premiums				-
Bond discounts				-
School building revolving account balance	-	-	-	-
Deferred amounts on refundings				-
Net bonds payable	-	-	-	-
Non-general obligation debt:				
Obligations under capital leases	190,112	-	(53,774)	136,338
School building revolving account balance	-	-	-	-
Other debt:	-			-
MUNICIPAL BUILDING AUTH REVENUE BONDS	2,063,000		(137,000)	1,926,000
				-
				-
Total non-general obligation debt	2,253,112	0	-190774	2,062,338

C. VOTED LEEWAY

1. Was a Voted Leeway approved for this fiscal year?	Yes	_____	No	_____
2. If yes, please furnish the following information:	Date	_____	Tax Rate Approved	_____

D. BOARD LEEWAY (53a-17-134(6)(a)) Class Size Reduction

1. Was a Board Leeway approved for this fiscal year?	Yes	_____	No	_____
2. If yes, please furnish the following information:				
Date of Formal Action (Must be prior to April 1)		_____	Tax Rate Approved	_____

E. BOARD LEEWAY (53a-17-151) Reading Program

1. Was a Board Leeway approved for this fiscal year?	Yes	_____	No	_____
2. If yes, please furnish the following information:				
a. Date of Formal Action (Must be by June 1)		_____		
b. Tax Rate Approved	Guarantee Prog.	0.000000	Low Income Prog.	0.000000

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SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2008

34 Wayne
ADJUSTED EXPENDITURES PER AFR
FY 2006

	NONRESTRICTED		RESTRICTED	
	EXCLUDED	INDIRECT	EXCLUDED	DIRECT
FUND 10 MAINTENANCE AND OPERATION				
1000 INSTRUCTION	111,377		2,687,957	2,687,957
2100 SUPPORT SERV-STUDENTS			80,084	80,084
2200 SUPPORT SERV-INSTR-STAFF	1,086		125,625	125,625
2300 SUPPORT SERV-DISTRICT ADMIN	19,828		171,416	171,416
2400 SUPPORT SERV-SCHOOL ADMIN			289,387	289,387
2500 SUPPORT SERV-CENTRAL		84,724		84,724
2600 OPER AND MAINT OF PLANT	2,014	422,147		422,147
2700 STUDENT TRANSP SERV	59,286		222,685	222,685
2800 SUPPORT SERV-OTHER	854	45,409	854	45,409
5200 DEBT SERVICE				
6000 OTHER SOURCES/USES OF FUNDS	(17,581)		(17,581)	
FUND 23 NON K-12 PROGRAMS	6,449		6,449	26,683
FUND 31 DEBT SERVICE				
FUND 32 CAPITAL PROJECTS				
1000 INSTRUCTION 10% PROGRAM	24,000		42,000	42,000
2000 SUPPORTING SERVICES				
2500 SUPPORT SERVICES - BUSINESS				
2600 OPER AND MAINT OF PLANT	69,547	76,098	69,547	76,098
2700 STUDENT TRANS. SERVICES				
2900 OTHER SUPPORT SERVICES				
4000 FACIL ACQUISITION AND CONS	161,092		161,092	
5000 DEBT SERVICE				
6000 OTHER USES OF FUNDS				
FUND 40 BUILDING RESERVE				
FUND 49 or 51 FOOD SERVICE (Gov. or Ent.)	34,380		184,252	184,252
FUNDS OTHER (GOVT. OR ENTERPRISE)				
TOTALS	472,332	628,378	3,830,089	4,328,334

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34 Wayne

ADJUSTED EXPENDITURES PER AFR

FY 2006

SCHEDULE I - DISTRICT INDIRECT COST DATA -- FOR FY 2008

EXCLUDED	NONRESTRICTED INDIRECT	DIRECT	EXCLUDED	RESTRICTED INDIRECT	DIRECT
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ALLOCATION OF NONRESTRICTED INDIRECT COST POOL

SCH. J & FOOD SERVICES % CALCULATION		184,252	4.81%		
INSTRUCTION % CALCULATION	628,378	3,645,837	95.19%		
TOTAL INDIRECT, DIRECT, & %	628,378	3,830,089	100.00%		

ALLOCATION OF INSTRUCTION PORTION OF POOL

AMOUNT ATTRIBUTED TO FOOD SERVICES			4.81%		
AMOUNT ATTRIBUTED TO INSTRUCTION	628,378		95.19%	598,153	
TOTAL				598,153	

ALLOCATION FOR CALCULATIONS

INSTRUCTION ALLOCATION			598,153		
FOOD SERVICES ALLOCATIONS					
					TOTAL

THIS PAGE IS APPLICABLE ONLY IF SCHEDULE J CONTAINS
ALLOCATIONS FOR A SEPARATE FOOD SERVICES RATE.

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**SCHEDULE J
ALLOCATION OF INDIRECT COSTS FOR
THE SCHOOL FOODS PROGRAM**

If expenditures reported on the AFR, Annual Financial Report under Fund 10 Functions 2500, 2600, and 2900 include INDIRECT COSTS allocable to the SCHOOL FOODS PROGRAM, this schedule must be completed for School Foods Program Indirect Cost Rate determination:

34 Wayne	Unallocable to School Food Program	Allocable to School Food Program	TOTAL
Adjusted Expenditures FY 2006			
10 MAINTENANCE AND OPERATION FUND			
<u>2500 Support Services - Central</u>			
100 Salaries	38,808		38,808
200 Employee Benefits	40,766		40,766
300-400 Purchased Services	3,702		3,702
500 Other Purchased Services	1,448		1,448
600 Supplies and Materials			
TOTAL SUPPORT SERVICES - BUSINESS	84,724		84,724
<u>2600 Maintenance of Plant Services</u>			
100 Salaries	155,629		155,629
200 Employee Benefits	89,257		89,257
300-400 Purchased Services	81,566		81,566
500 Other Purchased Services	13,570		13,570
600 Supplies and Materials	82,125		82,125
TOTAL MAINTENANCE OF PLANT SERVICES	422,147		422,147
<u>2900 Support Services - Other</u>			
100 Salaries	33,771		33,771
200 Employee Benefits	9,874		9,874
300-500 Purchased Services	1,764		1,764
600 Supplies and Materials			
TOTAL SUPPORT SERVICES - OTHER	45,409		45,409
<u>.0002 TAX RATE PROCEEDS</u>			
<u>2600 Maintenance of Plant Services</u>			
100 Salaries			
200 Employee Benefits			
300-500 Purchased Services	76,098		76,098
600 Supplies and Materials			
TOTAL MAINTENANCE OF PLANT SERVICES	76,098		76,098
<u>10% OF BASIC PROGRAM</u>			
<u>2500 Support Services - Central</u>			
600 Supplies			
<u>2600 Maintenance of Plant Services</u>			
600 Supplies			
<u>2900 Other Support Services</u>			
600 Supplies			
GRAND TOTAL INDIRECT COSTS	628,378		628,378

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SCHEDULE K UTAH STATE OFFICE OF EDUCATION SCHOOL DISTRICT INDIRECT COST RATE COMPUTATION FIXED RATE WITH CARRY FORWARD PROVISION

34 Wayne

RESTRICTED RATE

	FY 2004		FY 2006		FY 2008	
	FY 2002	FY 2004	FY 2004	FY 2006	FY 2006	FY 2008
BASIC CALCULATION	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST
DIRECT COSTS	3,983,800	4,045,088	4,045,088	4,328,334	4,328,334	
INDIRECT COSTS:						
POOL	55,965	108,867	108,867	130,133	130,133	
CARRY FORWARD	(9,422)	(9,422)	52,117	52,117	9,982	
TOTAL	46,543	99,445	160,984	182,250	140,115	
RATE	1.17%		3.98%		3.24%	
CARRY FORWARD						
ACTUAL DIRECT COSTS		4,045,088		4,328,334		0
RATE		1.17%		3.98%		3.24%
CALCULATED RECOVERY		47,328		172,268		0
ACTUAL POOL COSTS		(99,445)		(182,250)		(0)
OVER (UNDER) RECOVERY		(52,117)		(9,982)		0

NON-RESTRICTED RATE(S)

	FY 2004		FY 2006		FY 2008	
	FY 2002	FY 2004	FY 2004	FY 2006	FY 2006	FY 2008
BASIC CALCULATION	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST
DIRECT COSTS	3,555,275	3,628,443	3,628,443	3,830,089	3,830,089	
INDIRECT COSTS:						
POOL	484,490	525,512	525,512	628,378	628,378	
CARRY FORWARD	(38,152)	(38,152)	31,990	31,990	72,066	
TOTAL	446,338	487,360	557,502	660,368	700,444	
RATE	12.55%		15.36%		18.29%	
CARRY FORWARD						
ACTUAL DIRECT COSTS		3,628,443		3,830,089		0
RATE		12.55%		15.36%		18.29%
CALCULATED RECOVERY		455,370		588,302		0
ACTUAL POOL COSTS		(487,360)		(660,368)		(0)
OVER (UNDER) RECOVERY		(31,990)		(72,066)		0
FOOD SERVICE						
DIRECT COSTS		0	0	0	0	
INDIRECT COSTS:						
POOL			0	0	0	
CARRY FORWARD		0	0	0	0	
TOTAL	0	0	0	0	0	
RATE	0.00%		0.00%		0.00%	
CARRY FORWARD						
ACTUAL DIRECT COSTS		0		0		0
RATE		0.00%		0.00%		0.00%
CALCULATED RECOVERY		0		0		0
ACTUAL POOL COSTS		(0)		(0)		(0)
OVER (UNDER) RECOVERY		0		0		0

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SCHEDULE L
UTAH STATE OFFICE OF EDUCATION
INDIRECT COST NEGOTIATION AGREEMENT

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The indirect cost rates contained herein are for use on grants and contracts with the Federal Government to which Federal Management Circular A-74-4 applies, subject to the limitations contained in Section II, A, of this agreement. The rates were negotiated by the Utah State Office of Education and the Department of Education in accordance with the authority contained in Attachment A, Section J.3. of the Circular.

SECTION I: Rates

<u>TYPE</u>	<u>METHOD</u>	<u>EFFECTIVE</u>	<u>RATE*</u>	<u>APPLICABLE TO</u>
Fixed w/carry forward	Non-restricted	July 1, 2006 - June 30, 2007	18.29%	Instructional Programs
Fixed w/carry forward	Non-restricted	July 1, 2006 - June 30, 2007	0.00%	School Food Programs
Fixed w/carry forward	Restricted	July 1, 2006 - June 30, 2007	3.24%	Instructional Programs

* Base: Total direct costs LESS equipment purchases, alterations, and renovations, flow-thru funds, and expenditures classified as "other objects" (object class 800), and charges to reserve accounts.

SECTION II: General

- A. **LIMITATIONS:** Use of the rates contained in this agreement is subject to any statutory or administrative limitations and is applicable to a given grant or contract only to the extent that funds are available. Acceptance of the rates agreed to herein is predicated upon the conditions: (1) that no costs other than those incurred by the district or allocated to the district via an approved Central Service cost allocation plan were included in its indirect cost pool as finally accepted and that such incurred costs are legal obligations of the district and allowable under the governing cost principles, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, (3) that similar types of costs have been accorded consistent treatment, and (4) that the information provided by the district which was used as a basis for acceptance of the rates agreed to herein is not subsequently found to be materially inaccurate.
- B. **AUDIT:** Adjustments to amounts resulting from audit of the cost allocation plan upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.
- C. **CHANGES:** Fixed or predetermined rates contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in the organizational structure or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rates in this agreement, require the prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.
- D. **FIXED RATES:** The fixed rates contained in this agreement are based on an estimate of the costs which will be incurred during the period for which the rate applies. When the actual costs for such period have been which determined, an adjustment will be made in the negotiation following such determination to compensate for the difference between that cost used to establish the fixed rate and that which would have been used were the actual costs known at the time.
- E. **NOTIFICATION TO FEDERAL AGENCIES:** Copies of this document may be provided to other Federal offices as a means of notifying them of the agreement contained herein.
- F. **SPECIAL REMARKS:** Federal programs currently reimbursing indirect costs to the district by means other than the rates cited in this agreement should be credited for such costs and the applicable rate cited herein applied to the appropriate base to identify the proper amount of indirect costs allocable to the program.

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34 Wayne SUMMARY - ALL FUNDS		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
REVENUES BY SOURCE					
1000	Total Local	1,157,822	1,195,600	1,191,741	1,031,872
3000	Total State	3,418,575	3,394,270	3,391,475	3,632,980
4000	Total Federal	422,327	416,400	428,296	374,950
TOTAL REVENUES		4,998,724	5,006,270	5,011,512	5,039,802
EXPENDITURES BY OBJECT					
100	Salaries	2,516,034	2,503,708	2,498,116	2,555,800
200	Employee Benefits	1,256,008	1,314,544	1,293,738	1,391,200
300	Purchased Professional and Technical Services	94,871	100,100	98,401	905,000
400	Purchased Property Services	110,534	156,500	155,048	58,000
500	Other Purchased Services	94,149	86,400	89,707	67,700
600	Supplies	353,371	389,050	323,457	349,000
700	Property	250,898	235,200	274,579	225,300
800	Other Objects	194,320	185,100	196,334	186,400
TOTAL EXPENDITURES		4,870,185	4,970,602	4,929,380	5,738,400
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		128,539	35,668	82,132	(698,598)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		97,154	-	1,419	-
NET CHANGE IN FUND BALANCE		225,693	35,668	83,551	(698,598)
FUND BALANCE - BEGINNING (From Prior Year)		1,055,729	1,281,422	1,281,422	1,229,609
Adjustments to Beginning Fund Balance		-	-	-	-
FUND BALANCE - ENDING		1,281,422	1,317,090	1,364,973	531,011

EOF